

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2012-03  
COLLECTIVE BARGAINING AND  
COLLECTIVE BARGAINING AGREEMENT DISCLOSURE  
COMMUNITY COLLEGE DISTRICTS

NOVEMBER 15, 2010

REVISED JULY 1, 2013

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Collective Bargaining (CB) and Collective Bargaining Agreement Disclosure (CBAD) program. The SCO issues these claiming instructions subsequent to adoption of the program's amended Parameters and Guidelines (P's & G's). The P's & G's are included as an integral part of the claiming instructions.

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires community college districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (CSM) adopted a Statement of Decision for CB program, finding that the test claim legislation imposes a reimbursable state-mandated program on community college districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On March 26, 1998, CSM adopted a Statement of Decision for CBAD program, finding that the test claim legislation imposes a reimbursable state-mandated program on CCD within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, the CSM approved the amendments to the P's & G's to update the "boilerplate language" clarifying source documentation requirements and record retention language as requested by the SCO.

On December 1, 2011, the CSM adopted a Statement of Decision for CBAD program, revising claiming instructions and forms for the school and community college mandated cost programs for fiscal years 2005-2006 through 2008-2009.

## **Exception**

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

## **Eligible Claimants**

Any community college district as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim for reimbursement. Block grant recipients are not eligible to claim for reimbursement.

## **Reimbursement Claim Deadline**

Claims for the **2012-13** fiscal year may be filed by **February 18, 2014**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

## **Penalty**

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

## **Minimum Claim Cost**

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

## **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

## **Audit of Costs**

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

## **Record Retention**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

## **Claim Submission**

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **[www.sco.ca.gov/ard\\_mancost.html](http://www.sco.ca.gov/ard_mancost.html)**.

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

If you have any questions, you may e-mail **[LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov)** or call the Local Reimbursements Section at (916) 324-5729.

Adopted: 10/22/80  
Amended: 8/19/81  
Amended: 3/17/83  
Amended: 9/29/83  
Amended: 12/15/83  
Amended: 6/27/85  
Amended: 10/20/88  
Amended: 7/22/93  
Amended: 8/20/98  
Amended: 1/27/00  
Amended: 1/29/10

## **AMENDMENT TO PARAMETERS AND GUIDELINES**

Statutes 1975, Chapter 961,  
Statutes 1991, Chapter 1213,

*Collective Bargaining*

*and*

*Collective Bargaining Agreement Disclosure*  
05-PGA 48 (CSM 97-TC-08, 98-4425-PGA-12)

This amendment is effective beginning with claims filed for the  
July 1, 2005 through June 30, 2006 period of reimbursement

An act to repeal Article 5 (commencing with Section 13080) of Chapter 1 of Division 10 of the Education Code, and to add Chapter 10.7 (commencing with Section 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations, and making an appropriation. This bill, which was operative July 1, 1976, repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added section 3547.5 to the Government Code. Government Code section 3547.5 requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

### **A. Operative Date of Mandate**

The provisions relating to the creation, certain duties of, and appropriations for the Public Employment Relations Board were operative on January 1, 1976. The provisions relating to the organizational rights of employees, the representational rights of employee organizations, the recognition of exclusive representatives, and related procedures were operative on April 1, 1976. The balance of the added provisions were operative on July 1, 1976.

The provisions relating to Collective Bargaining Agreement Disclosure added by Chapter 1213, Statutes of 1991 were operative on January 1, 1992. The California Department of Education issued Management Advisory 92-01 dated May 15, 1992, to establish the public disclosure format for school district compliance with the test claim statute.

B. Period of Claim

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Only costs incurred after January 1, 1978 may be claimed. The initial claim should have included all costs incurred for that portion of the fiscal year from January 1, 1978, to June 30, 1978.

Pursuant to language included in the 1980-81 budget, claims shall no longer be accepted for this period. All subsequent fiscal year claims should be filed with the State Controller's Office for processing.

The test claim on Chapter 1213, Statutes of 1991 was filed with the Commission on December 29, 1997. Accordingly, the period of reimbursement for the provisions relating to disclosure begins July 1, 1996. Only disclosure costs incurred after July 1, 1996 may be claimed.

C. Mandated Cost

Public school employers have incurred costs by complying with the requirements of Section 3540 through 3549.1 established by Chapter 961, Statutes of 1975. In addition, some costs have been incurred as a result of compliance with regulations promulgated by the Public Employment Relations Board (PERB). Since these activity costs (referred to collectively as "Rodda Act" activities and costs in this document), in many respects, simply implement the original legislation, it is intended that these parameters and guidelines have embodied those regulations or actions taken by PERB prior to December 31, 1978.

D. County Superintendent of Schools Filing

If the County Superintendent of Schools files a claim on behalf of more than one school district, the costs of the individual school district must be shown separately.

E. Governing Authority

The costs for salaries and expenses of the governing authority, for example the School Superintendent and Governing Board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Certification

The following certification must accompany all claims:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and

THAT I am the person authorized by the local agency to file claim for funds with the State of California.

\_\_\_\_\_  
Date Signature of Authorized Representative

\_\_\_\_\_  
Number Title Telephone

G. Claim Components (Reimbursable Costs)

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge."

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. The cost of activities grouped in components G1, G2, and G3 are subject to offset by the historic cost of similar Winton Act activities as described in H2.

1. Determination of appropriate bargaining units for representation and determination of the exclusive representatives.
  - a. Unit Determination: Explain the process for determining the composition of the certificated employee council under the Winton Act, and the process for determining appropriate bargaining units including the determination of management, supervisory and confidential employees, under Chapter 961, Statutes of 1975, if such activities were performed during the fiscal year being claimed.
  - b. Determination of the Exclusive Representative: Costs may include receipt and posting of the representation and decertification notices and, if necessary, adjudication of such matters before the PERB.
  - c. Show the actual increased costs including salaries and benefits for employer representatives and/or necessary costs for contracted services for the following functions:
    - (1) Development of proposed lists for unit determination hearings if done during the fiscal year being claimed. Salaries and benefits must be shown as described in Item H3.
    - (2) Representation of the public school employer at PERB hearings to determine bargaining units and the exclusive representative. Actual preparation time will be reimbursed. Salaries and benefits must be shown as described in Item H3.
    - (3) If contracted services are used for either (a) or (b) above, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.
    - (4) Indicate the cost of substitutes for release time for employer and exclusive bargaining unit witnesses who testify at PERB hearings. The job classification of the witnesses and the date they were absent must also be submitted. Release time for employee witnesses asked to attend the PERB hearing by bargaining units will not be reimbursed.
    - (5) Identify the travel costs for employer representatives to any PERB hearing. Reimbursement shall reflect the rate specified by the regulations governing employees of the local public school employer.
    - (6) Cost of preparation for one transcript per PERB hearing will be reimbursed.

2. Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot.
  - a. Submit with your claim any Public Employment Relations Board agreements or orders which state how the election must be held.
  - b. If a precinct voting list was required by PERB, indicate the cost of its development. Salaries and benefits must be shown as described in Item H3.
  - c. The salary and benefits of a school employer representative, if required by PERB for time spent observing the counting of ballots, will be reimbursed. The representatives' salary must be shown as described in Item H3.
3. Negotiations: Reimbursable functions include -- receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.
  - a. Show the costs of salaries and benefits for employer representatives participating in negotiations. Contracted services will be reimbursed. Costs for maximum of five public school employer representatives per unit, per negotiation session will be reimbursed. Salaries and benefits must be shown as described on Page 7, Item H3.
  - b. Show the costs of salaries and benefits for employer representatives and employees participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed. Salaries and benefits must be shown as described in Item H3.
  - c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked. Substitute costs for a maximum of five representatives per unit, per negotiation session will be reimbursed. The salaries of union representatives are not reimbursable.
  - d. Reasonable costs of reproduction for a copy of the initial contract proposal and final contract, which is applicable and distributed to each employer representative (i.e. supervisory, management, confidential) and a reasonable number of copies for public information will be reimbursed. Provide detail of costs and/or include invoices. Costs for copies of a final contract provided to collective bargaining unit members are not reimbursable.
  - e. If contract services are used for a. and/or b. above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.



- f. A list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted.
- 4. Impasse Proceedings
  - a. Mediation
    - (1) Costs for salaries and benefits for employer representative personnel are reimbursable. Contracted services will be reimbursed. Costs for a maximum of five public school employer representatives per mediation session will be reimbursed. Salaries and benefits must be shown as described in Item H3.
    - (2) Indicate the costs of substitutes for the release time of exclusive bargaining unit representatives during impasse proceedings. The job classification of the employee witnesses and the date they were absent shall be indicated. Costs for a maximum of five representatives per mediation session will be reimbursed.
    - (3) Renting of facilities will be reimbursed.
    - (4) Costs of the mediator will not be reimbursed.
    - (5) If contract services are used under 1, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.
  - b. Fact-finding publication of the findings of the fact-finding panel. (To the extent fact-finding was required under the Winton Act during the 1974-75 fiscal year, costs are not reimbursable.)
    - (1) All costs of the school employer panel representative shall be reimbursed. Salaries and benefits must be shown as described in Item H3.
    - (2) Fifty percent of the costs mutually incurred by the fact-finding panel shall be reimbursed. This may include substitutes for release time of witnesses during fact-finding proceedings, and the rental of facilities required by the panel.
    - (3) Special costs imposed on the public school employer for the development of unique data required by a fact-finding panel will be reimbursed. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act. Salaries and benefits must be shown as described in Item H3.

5. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* negotiation and *before* adoption by governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended Parameters and Guidelines. Procedures or formats which

exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

- a. Prepare the disclosure forms and documents, as specified.
- b. Distribute a copy of the disclosure forms and documents, to board members, along with a copy of the proposed agreement, as specified.
- c. Make a copy of the disclosure forms and documents and of the proposed agreement available to the public, prior to the day of the public meeting, as specified.
- d. Training employer's personnel on preparation of the disclosure forms and documents, as specified.
- e. Supplies and materials necessary to prepare the disclosure forms and documents, as specified.

For 5. a., b., and c., list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

6. Contract administration and adjudication of contract disputes either by arbitration or litigation. Reimbursable functions include grievances and administration and enforcement of the contract.
  - a. Salaries and benefits of employer personnel involved in adjudication of contract disputes. Contracted services will be reimbursed. Salaries and benefits must be shown as described in Item H3.
  - b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes. The job classification of the employee witnesses and the dates they were absent shall also be indicated.
  - c. Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel on contract administration/interpretation of the negotiated contract are reimbursable. Contract interpretations at staff meetings are not reimbursable. Personal development and informational programs, i.e., classes, conferences, seminars, workshops, and time spent by employees attending such meetings are not reimbursable. Similarly, purchases of books and subscriptions for personal development and information purposes are not reimbursable. Salaries and benefits must be shown as described in Item H3.
  - d. The cost of one transcript per hearing will be reimbursed.
  - e. Reasonable public school employer costs associated with a contract dispute which is litigated are reimbursable, as follows:

1. Reasonable public school employer costs associated with issues of contract disputes which are presented before PERB are reimbursable.
2. Reasonable public school employer cost of litigation as a defendant in the court suit involving contract disputes may be reimbursable.
3. Where the public school employer is the plaintiff in a court suit to appeal a PERB ruling, costs are reimbursable only if the public school employer is the prevailing party (after all appeals, final judgment).
4. No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.
5. No reimbursement shall be provided for filing of amicus curiae briefs.
- f. Expert witness fees will be reimbursed if the witness is called by the public school employer.
- g. Reasonable reproduction costs for copies of a new contract which is required as a result of a dispute will be reimbursed.
- h. If contract services are used under "a" above, copies of contract invoices must be submitted with your claim. Contract costs must be shown as described in Item H5.
- i. Public school employer's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.
7. Unfair labor practice adjudication process and public notice complaints.
  - a. Show the actual costs for salaries and benefits of employer representatives. Services contracted by the public school employer are reimbursable. Salaries and benefits must be shown as described in Item H3.
  - b. Indicate cost of substitutes for release time for representatives of exclusive bargaining units during adjudication of unfair practice charges.
  - c. The cost of one transcript per PERB hearing will be reimbursed.
  - d. Reasonable reproduction costs will be reimbursed.
  - e. Expert witness fees will be reimbursed if the witness is called by the public school employer.
  - f. If contract services are used under "a" above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
  - g. No reimbursement for an appeal of an unfair labor practice decision shall be allowed where the Public Employee Relations Board is the prevailing

party.

- h. No reimbursement for filing of amicus curiae briefs shall be allowed.

H. Supporting Data for Claims--Report Format for Submission of Claim.

1. Description of the Activity: Follow the outline of the claim components. Cost must be shown separately by component activity. Supply workload data requested as part of the description to support the level of costs claimed. The selection of appropriate statistics is the responsibility of the claimant.
2. Quantify "Increased" Costs: Public school employers will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate.

- a. For component activities G1, G2, and G3:

1. Determination of the "increased costs" for each of these three components requires the costs of current year Rodda Act activities to be offset [reduced] by the cost of the base-year Winton Act activities. The Winton Act base-year is generally fiscal year 1974-75.

Winton Act base-year costs are adjusted by the Implicit Price Deflator prior to offset against the current year Rodda Act costs for these three components. The Implicit Price Deflator shall be listed in the annual claiming instructions of the State Controller.

2. The cost of a claimant's current year Rodda Act activities are offset [reduced] by the cost of the base-year Winton Act activities either: by matching each component, when claimants can provide sufficient documentation to segregate each component of the Winton Act base-year activity costs; or, by combining all three components when claimants cannot satisfactorily segregate each component of Winton Act base-year costs.

- b. For component activities G4, G6, and G7:

All allowable activity costs for these three Rodda Act components are "increased costs" since there were no similar activities required by the Winton Act; therefore, there is no Winton Act base-year offset to be calculated.

<u>BASE YEAR</u>	<u>ADJUSTMENT</u>
1974-1975	1.490 1979-80 FY
"	1.560 1980-81 FY
"	1.697 1981-82 FY
"	1.777 1982-83 FY
"	1.884 1983-84 FY

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are

reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

4. Services and Supplies: Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.
5. Professional and Consultant Services: Separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with your claim. The maximum reimbursable fee for contracted services is \$135 per hour. Annual retainer fees shall be no greater than \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees, as established under Title 2, Div. 2, Section 700ff, CAC.
6. Allowable Overhead Cost: School districts must use the Form J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education must use the Form J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community College Districts must use one of the following three alternatives:

- A Federally-approved rate based on OMB Circular A-21;
- The State Controller's FAM-29C which uses the CCFS-311; or
- Seven percent (7%).

#### I. Record Retention

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>1</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section G, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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<sup>1</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

<b>COLLECTIVE BARGAINING AND COLLECTIVE BARGAINING AGREEMENT DISCLOSURE CLAIM FOR PAYMENT</b>			<b>For State Controller Use Only</b>	<b>PROGRAM</b>  <b>232</b>
(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>	
(02) Claimant Name			(22) FORM 1, (03) G1. (e)	
County of Location			(23) FORM 1, (03) G2. (e)	
Street Address or P.O. Box		Suite	(24) FORM 1, (03) G3. (e)	
City	State	Zip Code	(25) FORM 1, (05) (e)	
		<b>Type of Claim</b>	(26) FORM 1, (06) (e)	
		(03) (09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (08)	
		(04) (10) Combined <input type="checkbox"/>	(28) FORM 1, (09)	
		(05) (11) Amended <input type="checkbox"/>	(29) FORM 1, G4. (e)	
<b>Fiscal Year of Cost</b>	(06)	(12)	(30) FORM 1, G5. (e)	
<b>Total Claimed Amount</b>	(07)	(13)	(31) FORM 1, G6. (e)	
Less: <b>10% Late Penalty</b> (refer to attached Instructions)		(14)	(32) FORM 1, G7. (e)	
Less: <b>Prior Claim Payment Received</b>		(15)	(33) FORM 1, (12)	
<b>Net Claimed Amount</b>		(16)	(34) FORM 1, (14)	
<b>Due from State</b>	(08)	(17)	(35) FORM 1, (15)	
<b>Due to State</b>		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount of this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

  
  
  

\_\_\_\_\_

Type or Print Name and Title of Authorized Signatory

Date Signed \_\_\_\_\_

Telephone Number \_\_\_\_\_

E-Mail Address \_\_\_\_\_

(38) Name of Agency Contact Person for Claim

  
  

\_\_\_\_\_

Name of Consulting Firm / Claim Preparer

Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

**PROGRAM**  
**232**

**COLLECTIVE BARGAINING AND  
COLLECTIVE BARGAINING AGREEMENT DISCLOSURE  
CLAIM FOR PAYMENT INSTRUCTIONS**

**FORM  
FAM-27**

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1 or Form 1A, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
  - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (03) G1. (e), means the information is located on Form 1, line (03) G1., column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number, and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

**SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816**

<b>PROGRAM</b> <b>232</b>	<b>COLLECTIVE BARGAINING AND COLLECTIVE BARGAINING AGREEMENT DISCLOSURE CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>
(01) Claimant				(02) Fiscal Year 20____/20____		
(03) Reimbursable Activities		<b>Object Accounts</b>				
		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Travel	(e) Total
<b>Rodda Act Direct Costs (G1 to G3)</b>						
G1. Determining Bargaining Units and Exclusive Representation						
G2. Election of Unit Representation						
G3. Cost of Negotiations						
(04) Subtotal Rodda Act Direct Costs (G1 to G3)						
<b>Winton Act Direct Costs</b>						
(05) Base Year, 1974-75						
(06) Base Year Direct Costs adjusted by IPD [Line (05) x IPD rate]						
(07) Total Claimable Costs Net of Similar Cost Activities: [Lines (04) Less (06)] (If the amount is negative, enter '0')						
<b>Indirect Costs (G1 to G3)</b>						
(08) Indirect Cost Rate		<input type="checkbox"/> Federally approved rate OMB Circular A-21 <input type="checkbox"/> FAM-29C <input type="checkbox"/> Flat 7%			%	
(09) Increased Indirect Costs (G1 to G3)		[Refer to Claim Summary Instructions.]				
<b>Rodda Act Direct Costs (G4 to G7)</b>						
G4. Impasse Proceedings						
G5. Collective Bargaining Agreement Disclosure						
G6. Contract Administration						
G7. Unfair Labor Practice Charges						
(10) Subtotal Rodda Act Direct Costs (G4 to G7)						
<b>Indirect Costs (G4 to G7)</b>						
(11) Subtotal Rodda Act Direct Costs (G4 to G7) Less Costs Not Used in Distribution Base Calculation		[Refer to Claim Summary Instructions.]				
(12) Indirect Costs (G4 to G7)		[Lines (08) x (11)]				
<b>Direct and Indirect Costs (G1 to G7)</b>						
(13) Total Increased Direct and Indirect Costs		[Lines (07)(e) + (09) + (10)(e) + (12)]				
<b>Cost Reduction</b>						
(14) Less: Offsetting Revenues						
(15) Less: Other Reimbursements						
(16) Total Claimed Amount		[Lines (13) – {(14) + (15)}]				



**PROGRAM**  
**232**

**COLLECTIVE BARGAINING AND  
COLLECTIVE BARGAINING AGREEMENT DISCLOSURE  
CLAIM SUMMARY INSTRUCTIONS**

**FORM**  
**1**

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred or are to be incurred.
- (03) For each of the reimbursable activities, enter the total allowable costs from Form 2, line (05), columns (d) through (g) onto Form 1, block (03), lines (G1) through (G3) and lines (G4) through (G7), columns (a) through (d). Total each line and enter in column (e).
- (04) Enter the sum of lines (G1) through (G3) columns (a) through (e).
- (05) Base Year, 1974-75 Direct Costs
- Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(a) through (d) any costs included in line (05)(e).
- Method B. Enter the amount from Form 1A, line (04)(b) onto line (05)(e). Enter on line (05)(a) through (d) any costs included in line (05)(e).
- (06) Multiply line (05) columns (a) through (e) by the Implicit Price Deflator (IPD) rate. The IPD rate for 2012-13 is 4.834.
- (07) Subtract the Base Year Direct Costs adjusted by the IPD, line (06), from the Subtotal Rodda Act Direct Costs (G1 to G3), line (04) columns (a) through (e). If the amount is negative, enter "0".
- (08) Community College Districts may use the federally approved OMB Circular A-21 rate, the rate computed using form FAM-29C, or a 7% indirect cost rate, for the fiscal year of costs. Mark the applicable box for the option used. Form FAM-29C can be found in the Annual Manual for Community Colleges available online at SCO's website: [www.sco.ca.gov/ard\\_mancost.html](http://www.sco.ca.gov/ard_mancost.html). Submit Form FAM-29C or the federally approved rate agreement with the claim.
- (09) Multiply the indirect cost rate, line (08), by the applicable base taken from the Total Claimable Costs Net of Similar Cost Activities, line (07) (a) through (e).
- The Form FAM-29C indirect cost rate and the flat 7% indirect cost rate are applied to Salaries and Benefits; whereas the federally approved rate is applied to the allocation base used in developing the federally approved rate.
- (10) Enter the sum of lines (G4) through (G7) columns (a) through (e).
- (11) Take the Subtotal Rodda Act Direct Costs (G4 to G7), line (10)(e), less any exclusions from line (10)(a) through (d).
- Exclusions are costs for object accounts that are not included in the base or denominator in the calculation of the Indirect Cost Rate. For example, if the base or denominator used in calculating the Indirect Cost Rate is Salaries & Benefits, deduct the amounts for Materials & Supplies, line (10) (b), Contract Services, line (10) (c), and Travel, line (10) (d), from the Subtotal Rodda Act Direct Costs (G4 to G7), line (10) (e).
- (12) Multiply the Indirect Cost Rate, line (08), by the Subtotal Rodda Act Direct Costs (G4 to G7) Less Costs Not Used in Distribution Base Calculation, line (11).
- (13) Enter the sum of the Total Claimable Costs Net of Similar Cost Activities (G1 to G3), line (07)(e), the Total Increased Indirect Costs (G1 to G3), line (09), the Subtotal Rodda Act Direct Costs (G4 to G7), line (10)(e), and the Total Indirect Costs (G4 to G7), line (12).
- (14) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (15) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Subtract the sum of Offsetting Revenues, line (14), and Other Reimbursements, line (15), from Total Increased Direct and Indirect Costs, line (13). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

**PROGRAM**  
**232**

**COLLECTIVE BARGAINING AND  
COLLECTIVE BARGAINING AGREEMENT DISCLOSURE  
DETERMINING WINTON ACT COSTS**

**FORM**  
**1A**

(01) Claimant		(02)		Fiscal Year 20__/20__	
(03) Similar Cost Activities					
Similar Cost Activities of the Rodda Act and Winton Act	(a) Current Rodda Act Costs	(b) 1974-75 Winton Act Costs Applied	(c) Implicit Price Deflator	(d) 1974-75 Winton Act Costs Adjusted by IPD	(e) Winton Act Costs to be Applied
G1. Determination of Bargaining and Exclusive Representation	\$	\$		\$	\$
G2. Election of Unit Representation					
G3. Cost of Negotiations					
(04) Totals	\$	\$		\$	\$

**PROGRAM**  
**232**

**COLLECTIVE BARGAINING AND  
COLLECTIVE BARGAINING AGREEMENT DISCLOSURE  
DETERMINING WINTON ACT COSTS INSTRUCTIONS**

**FORM**  
**1A**

**NOTE:** Beginning with the 1992-93 claims, a community college has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: Community college districts have been using this method in previous fiscal years to determine increased costs. The community college district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable.

Method B: It may be advantageous for a community college district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost activity listed below. The Rodda Act has the three similar matching cost activities. Under each matched activity, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the activity, all Winton Act costs of the activity must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the activity, residual Winton Act costs do not have to be applied against current Rodda Act costs of other activities.

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:

Method A:

- (a) Enter on line (04) column (a) the total current Rodda Act costs for the three cost activities, if any.
- (b) Enter on line (04) column (b) the total amount of the 1974-75 Winton Act costs.
- (c) Enter on line (04) column (c) the implicit price deflator (IPD). The 2012-13 IPD is \$4.834.
- (d) Enter on line (04) column (d) the product of multiplying the 1974-75 Winton Act cost activity in column (b) by the implicit price deflator in column (c).
- (e) Enter on line (04) column (e), the lesser of line (04) column (a) or line (04) column (d). Forward the amount to Form 1, line (06)(e).

Method B:

- (a) Enter in column (a) the current Rodda Act costs for each of the three cost activities, if any.
- (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three activities.
- (c) Enter the 2012-13 implicit price deflator of \$4.834.
- (d) Enter in column (d) the product of multiplying the 1974-75 Winton Act cost activity in column (b) by the implicit price deflator in column (c).
- (e) Enter in each row, column (e), the lesser amount of column (a) or column (d). Total column (e) and forward the amount to Form 1, line (06)(e).

**PROGRAM**  
**232**

**COLLECTIVE BARGAINING AND  
COLLECTIVE BARGAINING AGREEMENT DISCLOSURE  
ACTIVITY COST DETAIL**

**FORM**  
**2**

(01) Claimant	(02) Fiscal Year 20___/20___
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed

<input type="checkbox"/> G1. Determining Bargaining Units and Exclusive Representation	<input type="checkbox"/> G5. Collective Bargaining Agreement Disclosure
<input type="checkbox"/> G2. Election of Unit Representation	<input type="checkbox"/> G6. Contract Administration
<input type="checkbox"/> G3. Cost of Negotiations	<input type="checkbox"/> G7. Unfair Labor Practice Charges
<input type="checkbox"/> G4. Impasse Proceedings	

(04) Description of Expenses:			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Travel
(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ___ of ___				

<b>PROGRAM</b> <b>232</b>	<b>COLLECTIVE BARGAINING AND COLLECTIVE BARGAINING DISCLOSURE ACTIVITY COST DETAIL INSTRUCTIONS</b>	<b>FORM</b> <b>2</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year costs were incurred.
- (03) Check the box that indicates the cost activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity that applies.
- (04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be three years from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries and  Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				Calculation of Hourly Rate
	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked		Copy of Contract and Invoices
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Total Travel Cost = Rate x Days or Miles	

- (05) Total line (04), columns (d), through (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d), through (g) to Form 1, lines G1 through G3 and G4 through G7, columns (a), through (d).